

Article - Tax - General

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§13-936. IN EFFECT

(a) This part applies only to individuals who:

(1) are residents of Baltimore City, Washington County, or a county that participates in the program under this part; or

(2) have an outstanding warrant from Baltimore City, Washington County, or a county that participates in the program under this part.

(b) A county may participate in the program under this part if the sheriff of the county notifies the Comptroller of the county's intention to participate on or before December 31 of the first taxable year for which the county intends to participate.

(c) A county's participation in the program under this part continues until the sheriff of the county notifies the Comptroller of the county's intention not to participate in the program.

(d) This part does not apply to an individual who files a joint Maryland income tax return.

§13-936. // EFFECTIVE SEPTEMBER 30, 2019 PER CHAPTERS 387, 590, AND 594 OF 2014 //

(a) This part applies only to individuals who:

(1) are residents of Anne Arundel County; or

(2) have an outstanding warrant from Anne Arundel County.

(b) This part does not apply to an individual:

(1) who is an active duty member of the armed forces of the United States; or

(2) who files a joint Maryland income tax return.

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